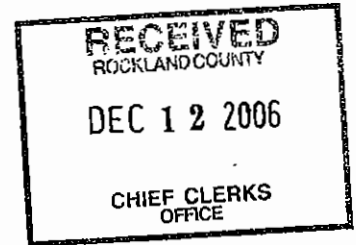


# EXHIBIT 86

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ROCKLAND



----- x  
ANNE BRYANT, :

Plaintiff, :

Index No. 5192/00

v. :

Hon. Andrew P. O'Rourke

BROADCAST MUSIC, INC., (a/k/a "BMI"), :  
CLIFFORD A. "FORD" KINDER, KINDER & :  
CO., LTD., VADIVOX, LTD., JULES M. "JOE" :  
BACAL, GRIFFIN BACAL, INC., STARWILD :  
MUSIC BMI, WILDSTAR MUSIC ASCAP, :  
SUNBOW PRODUCTIONS, INC., and JOHN :  
AND JANE DOES 1-10, :

Defendants. :

**AFFIRMATION OF GLORIA C.  
PHARES IN SUPPORT OF  
SUNBOW PRODUCTIONS, INC.'S  
MOTION TO DISMISS**

----- x

ANNE BRYANT :

Plaintiff, :

Index No. 2821/02

v. :

Hon. Andrew P. O'Rourke

SUNBOW PRODUCTIONS, INC. :

Defendant. :

----- x

55576-017

SERIAL NO. 365		
SERVED		
RECEIVED		
FILED		

GLORIA C. PHARES, an attorney admitted to practice before the courts of  
this State, makes the following affirmation under penalty of perjury:

1. I am a member of the firm Patterson Belknap Webb & Tyler LLP,  
attorneys for Defendant Sunbow Productions, Inc. ("Sunbow"), and admitted to practice

in the State of New York. I am thoroughly familiar with the facts contained in this reply affirmation in support of Sunbow's Motion to Dismiss.

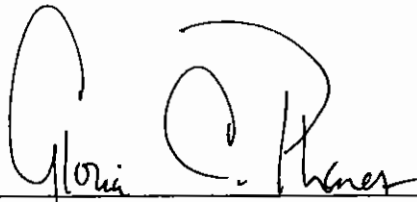
2. Exhibit A is a true copy of the unreported decision *Watson v. Sony Music Entertainment, Inc.*, No. 108802/98 (Sup. Ct. N.Y. Cnty, entered Jan. 6, 2000), *aff'd*, 282 A.D.2d 222, 722 N.Y.S.2d 385 (1st Dep't 2001).

3. Exhibit B is a true copy of the June 22, 2004 Letter of Lauren Hammer Breslow, a former associate of Patterson Belknap Webb & Tyler LLP, transmitting to plaintiff's counsel documents bearing production numbers 411-570. Attached to this exhibit are only those pages bearing productions numbers 526 through 564, which are the Sony/ATV royalty statements dated January 1998 through December 2003.

4. Exhibit C is the practice description of Prager and Fenton LLP, "the acknowledged leaders in evaluating musical copyrights," who have a regular practice in advising creators, including auditing publisher's books and records. *See* especially the section entitled "Royalty and Profit Participation."

5. Exhibit D is the practice description of Mahoney, Cohen and Company, another auditing and accounting service that specializes in auditing royalty statements. There is also a detailed description of the nature of such an audit.

Dated: New York, N.Y.  
Dec. 5, 2006



Gloria C. Phares



SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NEW YORK: IAS PART 1

-----x  
ROBERT M. WATSON and MICHAEL E. FOSTER,  
WILLIAM G. LEVERTY, PERRY C. RICHARDSON  
and CARL J. SNARE p/k/a "FIREHOUSE"  
on behalf of themselves and all other  
similarly situated,

Plaintiffs,

-against-

Index No.

SONY MUSIC ENTERTAINMENT, INC.,

108802/98

Defendant.  
-----x

BEVERLY COHEN, J. :

Defendant moves for dismissal of the complaint.

As stated in the amended complaint, plaintiffs, who are professional performing artists, and the members of the proposed Class, entered into written artist recording agreements with defendant. The agreements granted defendant the right to commercially exploit plaintiffs' music recordings, and obligated defendant to pay domestic and foreign royalties to plaintiffs and the members of the proposed Class from the sale of records, tapes and CDs containing their sound recordings. Pursuant to the agreements, defendant is obligated to furnish plaintiffs and the proposed Class members with accurate semi-annual royalty accounting statements, together with any royalties due. Each agreement sets forth a formula for calculating the foreign royalties.

Plaintiffs allege that defendant failed to properly account to them and the proposed Class for the foreign royalties

generated by the sale of recordings and fraudulently concealed its failure to properly account. Specifically, defendant is alleged to have miscalculated and under reported the foreign royalties, depriving plaintiffs and the members of the proposed Class of the proper amount of royalties. It is alleged that because the miscalculations could not be discerned from the semi-annual statements, plaintiffs and the proposed Class members did not immediately learn, and could not have learned until long after the events in question, that defendant misrepresented and omitted material facts regarding their respective entitlements to payments under their agreements.

The amended complaint sets forth causes of action for breach of contract, violations of Section 349 of the General Business Law ("GBL"), an accounting and declaratory relief. Plaintiffs seek compensatory and punitive damages. Plaintiffs' cause of action for unjust enrichment has been withdrawn. Plaintiffs do not seek class certification at this time.

#### THE AGREEMENTS

Defendant moves for dismissal of the complaint on various grounds. Defendant contends that the terms of the agreements bar or limit the claims brought by plaintiffs. Plaintiff Robert M. Watson entered into a separate agreement from the other plaintiffs (hereinafter referred to as "Firehouse"), who contracted with defendant's predecessor in interest. Although

the Watson and Firehouse agreements are not identical, they establish similar procedures as a means for plaintiffs to determine the accuracy of defendant's royalty statements and to raise objections to said statements. For example, Section 11.03 of Robert Watson's agreement provides in part:

Sony [defendant] will maintain books and records which report the sales of Phonograph Records and any other transactions on which royalties are payable to you. You may, at your expense, examine those books and records, as provided in this paragraph only. You may make those examinations only for the purpose of verifying the accuracy of the statements sent to you under paragraph 11.01. You may make such an examination for a particular statement only once, and only within one-year after the date when Sony is required to send you that statement under paragraph 11.01.

According to defendant, plaintiffs had the right, if they chose to exercise it, to audit defendant's books and records to determine whether plaintiffs agree with defendant's royalty calculations. The agreements also contain incontestability clauses. For example, Section 11.04 of Watson's agreement begins:

If you have any objection to a royalty statement, you will give Sony specific notice of that objection and your reasons for it within two years after the date when Sony is required to send you that statement under paragraph 11.01. Each royalty statement will become conclusively binding on you at the end of that two-year period, and you will no longer have any right to make any other objections to it. You will not have the right to sue Sony in connection with any royalty accounting, or to sue Sony for royalties on Records sold or Net Receipts derived by Sony during the period a royalty accounting covers, unless you commence the suit within that two year period.



Defendant claims that plaintiffs have a prescribed period of time (two years for Watson and two and a half years for Firehouse) after they receive a particular royalty statement to object to such statement. If no objection is made during that time, plaintiffs can no longer challenge that statement. Defendant argues further that plaintiffs are barred from bringing suit on royalty claims after the expiration of the applicable period.

Defendant refers to Section 11.04 of Watson's agreement, which provides:

If you commence suit on any controversy or claim concerning royalty accountings rendered to you under this agreement, the scope of the proceeding will be limited to determination of the amount of the royalties due for the accounting periods concerned, and the court will have no authority to consider any other issues or award any relief except recovery of any royalties found owing. Your recovery of such royalties will be the sole remedy available to you or the Artist by reason of any claim related to Sony's royalty accountings.

Defendant urges that, as a result of the above language, plaintiffs are excluded from seeking relief such as punitive damages, declaratory relief and accounting and are restricted to claims within an appropriate period.

Defendant also refers to Section 19.07 of the Firehouse contract which provides:

Neither Party will be entitled to recover damages or



to terminate the term of this agreement by reason of any breach by the other party of its material obligations, unless the latter Party has failed to remedy the breach within thirty (30) days following notice.

Defendant argues that the plaintiffs have ignored this condition precedent to the recovery they seek, and because they failed to plead compliance with the notice requirements of this Section, any remaining claims of their suit must be dismissed.

Thus, defendant argues that plaintiffs had the express right to an audit of their royalty statements in which they could have discovered the errors allegedly made in the accounts. Defendant contends that by failing to raise objections earlier, plaintiffs are now bound by the terms of the incontestability clause, which bars all claims on royalty statements issued prior to September 30, 1996. Moreover, defendant maintains that plaintiffs are limited to a recovery of royalties found owing, and must have their additional claims dismissed.

Plaintiffs contend that the incontestability clause is not a bar to their claims because of defendant's alleged fraud in concealing the proper calculations in their royalty statements, which they claim has the effect of an equitable estoppel. According to plaintiffs, the statements rendered by defendant failed to disclose sufficient information on their face from which one could discern defendant's method of calculating foreign royalties, and therefore failed to disclose sufficient

information to trigger the right to seek an audit. Plaintiffs urge that if the court were to hold that the limitations period bars plaintiffs and the proposed Class' claims, it would be rewarding defendant for its allegedly fraudulent accounting practices.

Plaintiffs also argue that Section 11.04 of the agreement does not limit their remedies, because this action is not directed toward any particular royalty accounting, but toward defendant's method of calculating foreign royalties. In support of this proposition, plaintiffs refer to Section 19.03(a) of the agreements, which provides:

All remedies, rights, undertakings, and obligations contained in this agreement shall be cumulative and none of them shall be in limitation of any other remedy, right, undertaking, or obligation of either party.

Plaintiffs claim that this provision allows them to bring additional claims besides money damages against defendant.

Plaintiffs argue that the notice and cure provision of the agreements does not bar any claims, because defendant allegedly received the required notice on May 18, 1998, when plaintiffs filed and served their original complaint in this action. In that complaint, plaintiffs stated:

Contemporaneously with the filing of this action, plaintiffs are hereby giving the contractually required written notice to SONY, pursuant to Section 19.07 of Plaintiffs' Recording Agreement, on behalf of the class, of a breach of Plaintiffs' Recording Agreement as set forth above, and the SONY Recording

Agreements to which Class members are parties, requiring SONY to cure such breaches within thirty (30) days hereof. In the event that SONY fails to cure these breaches on behalf of plaintiffs and the Class, Plaintiffs intend to amend this complaint to assert a breach of contract claim on behalf of themselves and the Class.

Plaintiffs assert that these allegations alone are sufficient notice. In the amended complaint, plaintiffs have expressly alleged that defendant received written notice pursuant to the agreements of its breach of the agreement which it failed to cure. For the purpose of this motion to dismiss, plaintiffs contend that this court must accept the facts as alleged in the complaint as true, and that pursuant to CPLR 3015, the performance or occurrence of a condition precedent in a contract need not be pleaded. According to plaintiffs, where defendant denies performance or occurrence, they shall be required to prove on the trial only such performance or occurrence as shall have been so specified.

When the meaning of a contract is plain and clear, it is entitled to be enforced according to its terms and not to be subverted by straining to find an ambiguity which otherwise might not be thought to exist. Uribe v Mercants Bank of New York, 91 NY2d 336 (1998). When construing the terms of a contract, the court is to give effect to the parties' intentions. See, Greenwich Village Associates v Salle, 110 AD2d 111 (1<sup>st</sup> Dept 1985). Here, the parties agreed to a limitations of suit clause

in the agreements, in which claims related to royalty accountings would be brought only within the prescribed period. Parties may contractually provide limitations provisions in written contracts. See, Rudin v Disanza, 202 AD2d 202 (1<sup>st</sup> Dept 1990). In an action based on breach of contract, the cause of action normally accrues at the time of breach, since it is at that time that a plaintiff has a viable cause of action. Victorson v Bock Laundry Mach. Co., 37 NY2d 395 (1975). It is not significant when plaintiff discovers the breach, since the statute of limitations runs when the breach occurs, not when plaintiff discovers it. Other causes of action, such as fraud, accrue at the time plaintiff discovers the fraud or had reason to discover the fraud.

Plaintiffs have brought a breach of contract claim against defendant, not a claim for fraudulent concealment. Although they allege that defendant failed to disclose the manner in which the calculations were done, plaintiff's claim does not state a cause of action for fraud. Moreover to invoke the doctrine of equitable estoppel, which precludes a defendant from pleading the Statute of Limitations, plaintiff must show it was induced by fraud, misrepresentation or deception to refrain from taking action. See, Simcusi v Saeli, 44 NY2d 442 (1978). However in such a case there must be a fiduciary relationship between plaintiff and defendant, so as to bring defendant within the equitable estoppel doctrine. See, Cabrini Medical Center v

esina, 64 NY2d 1059 (1985). There is no fiduciary relationship among the parties in this case. By suing for breach of contract, plaintiffs are bound by the terms of the agreements, which include a limitation on the bringing of a suit with respect to royalty statements.

The limitation period for each agreement reaches back from the date the suit was commenced to encompass all royalty statements required to be sent within the applicable period. Watson was required to commence suit with respect to any royalty statement within the same two years that he was required to provide specific notice of his objection under the incontestability clause. For Firehouse, the contractual limitation period provides an additional six months beyond the two year term established by Watson's contract. Section 11.01 of plaintiffs' agreements provides that defendant will calculate plaintiffs' royalties as of every June 30th and December 31<sup>st</sup> for the preceding six-month period. Thereafter, on the following September 30<sup>th</sup> and March 31<sup>st</sup>, defendant would send Watson and Firehouse the semi-annual royalty statements covering those periods. Watson commenced suit on May 20, 1998 and his two-year limitations period bars suit on any royalty statement issued prior to September 20, 1996. Firehouse's two and a half year limitation period calculated from its May 18, 1998 commencement of suit, would include the March 31, 1996 statement. However,



because Firehouse has failed to allege that it gave timely notice of any objection to the March 31, 1996 statement, the incontestability clause bars Firehouse's ability to raise objections to that statement. Thus, the limitations clause bars both plaintiffs' claims for periods covered by royalty statements issued prior to September 30, 1996.

There is an apparent inconsistency between Section 19.03(a) and Section 11.04. The former negates the limitations of remedies established by the latter. It has been held that if there is an inconsistency between a general provision and a specific provision in a contract, the specific provision controls. See, Bank of Tokyo-Mitsubishi, Ltd v Kvaerner A.S., 243 AD2d 1 (1<sup>st</sup> Dept 1998). Section 11.04 is the specific provision, referring to suits that concern royalty accountings. This action involves the proper calculation of foreign sales royalties. Therefore Section 11.04 limits plaintiff's relief to the recovery of royalties found owing.

The court furthermore finds that plaintiffs have provided defendant with sufficient notice pursuant to Section 19.07 of the agreements.

#### DECLARATORY JUDGMENT

The complaint seeks a declaratory judgment determining the proper methodology for calculating foreign royalty payments under the agreements. Defendant argues that plaintiffs are limited by

the agreements to recovery of royalties found. Defendant also argues that such relief is unnecessary where plaintiffs have an adequate remedy at law, mainly money damages. Plaintiffs contend that declaratory relief is appropriate where there is a justiciable controversy and legal relief is not sufficient.

A declaratory judgment is appropriate only where a conventional form of remedy is not available and a declaratory judgment will serve some practical and useful purpose. Automatic Ticker Systems, Ltd. v Quinn, 90 AD2d 738 (1<sup>st</sup> Dept 1982), aff'd 58 NY2d 949 (1983). A cause of action for declaratory judgment is unnecessary and inappropriate when plaintiff has an adequate, alternative remedy in another form of action, such as breach of contract. Apple Records, Inc v Capital Records, Inc., 137 AD2d 50 (1<sup>st</sup> Dept 1988). Here, plaintiffs have asserted a breach of contract claim against defendant. The court finds that this is an adequate remedy, and that damages will suffice. Therefore, the declaratory action must be dismissed.

#### GENERAL BUSINESS LAW

Plaintiffs bring a cause of action based on Section 349 of GBL. This statute makes unlawful deceptive practices in conducting a business or providing a service. Parties claiming a benefit under this statute must charge conduct that is consumer-oriented. The conduct need not be repetitive or recurring, but defendant's acts or practices must have a broad impact on



consumers at large. See, Oswego Laborers' Local 214 Pension Fund v Marine Midland Bank, 85 NY2d 20 (1995).

Defendant contends that this agreement is a private contract and that the conduct alleged in this action is not consumer-oriented conduct. Plaintiffs contend that the concept of consumer-oriented conduct has been broadly construed and that the statute is applicable to their case. The court holds that the agreements are private in nature and are not related to the general public. Defendant's practice of providing royalty payments or calculations to plaintiffs does not constitute consumer-oriented conduct for the purpose of the statute at bar. Such agreements are not supplied or offered to the consuming public at large. Therefore, the GBL cause of action is dismissed.

#### ACCOUNTING

Plaintiffs also seek an accounting. The entitlement to such an equitable remedy rests upon a trust or fiduciary relationship and a duty upon the part of defendant to account, or where special circumstances are present warranting equitable relief in the interest of justice. Grossman v Laurence Handprints-N.J., Inc., 90 AD2d 95 (2d Dept 1982). Here, there is no fiduciary relationship between the parties and there are no special circumstances warranting such relief. A royalty agreement does not establish a fiduciary relationship, and the fact that a

statement of account is necessary to prove the claim does not require an accounting. See, Lane v Mercury Record Corp., 21 AD2d 602 (1<sup>st</sup> Dept 1964) aff'd 18 NY2d 889 (1966). The parties here have a contractual, rather than a fiduciary relationship. Therefore, the accounting cause of action is dismissed.

#### PUNITIVE DAMAGES

Defendant seeks dismissal of plaintiffs' claim for punitive damages on the ground that they are inappropriate in a breach of contract action. In contract actions generally, where punitive damages are sought, there must be proof of more than a mere private wrong. Samovar of Russia Jewelry Antique Corp. v Generali, the General Ins. Co. of Trieste and Venice, 102 AD2d 279 (1<sup>st</sup> Dept 1984). Punitive damages are available only in those limited circumstances where it is necessary to deter defendant and others like it from engaging in conduct that may be characterized as gross and morally reprehensible and of such wanton dishonesty as to imply a criminal indifference to civil obligations. See, Rocanova v Equitable Life Assurance Society, 83 NY2d 603 (1994). Where a claim arises from a breach of contract, the elements for punitive damages are: (1) defendant's conduct must be actionable as an independent tort; (2) the tortious conduct must be of an egregious nature; (3) the egregious conduct must be directed to plaintiff; and (4) it must be part of a pattern directed at the public generally. Rocanova, 83 NY2d at

613, supra.

Here, plaintiffs have not pleaded a tort independent of the breach of contract, that is, tortious conduct separate and apart from a failure to fulfill contractual obligations. Moreover, plaintiffs have not shown that defendant's conduct is part of a pattern directed at the general public. Therefore, the claim for punitive damages is dismissed.

#### THE RELEASE

On October 12, 1994, Watson and defendant executed an agreement which terminated their August 9, 1991 contract. The 1994 Agreement also contained a general release which provides as follows:

You (Watson) hereby forever release and discharge us (defendant) from any and all claims, demands, actions, causes of action, suits, sums of money, accounts, covenants, agreements, contracts, and promises in law or in equity, which you now have, have had, or at any time may have, against us, our successors and assigns, whether or not they have been subject to dispute or or otherwise and whether known or unknown to you, by reason of any matter, cause, or thing whatsoever from the beginning of the world to the date hereof, including, without limitation, any and all obligations to make or release any recordings or to make any payments to you (except as provided in Paragraph 4 below) under the [Recording] Agreement.

Paragraph 4 of the release provides that defendant is obligated to pay royalties to Watson in accordance with the agreement. Defendant claims that the release bars Watson's causes of action, except breach of contract.

The court finds that the release, by its terms, only bars causes of action brought by Watson that would have accrued up to the date of the release. Watson could bring an action based upon an event occurring after the date of the release. The release clearly reserves his right to bring a suit based upon his contractual right to royalties.

Here, the court has dismissed all but plaintiffs' breach of contract claim and has restricted that claim to a period after September 30, 1996. The release has no bearing on this claim.

Accordingly, it is

ORDERED that the motion to dismiss the complaint is granted with respect to all but the first cause of action and that claims based upon that cause of action shall be limited to the period after September 30, 1996, and it is further

ORDERED that defendant is directed to serve an answer to the complaint within 10 days after service of a copy of this order with notice of entry.

Dated: Dec 30, 1999

ENTER:

*Dorothy S. Cohen*

J.S.C.



Patterson, Belknap, Webb & Tyler LLP

1133 Avenue of the Americas  
New York, NY 10036-6710  
(212) 336-2000  
Fax (212) 336-2222

Lauren Hammer Breslow

Direct Phone  
(212) 336-2671

Email Address  
lhammerbreslow@pbwt.com

June 22, 2004

**By FedEx**

Patrick J. Monaghan, Esq.  
Monaghan, Monaghan, Lamb & Marchisio  
28 W. Grand Avenue, 2nd Floor  
Montvale, NJ 07645  
(201) 802-9066

Re: Bryant v. Sunbow, Index No. 2821/02  
Bryant v. BMI, et al., Index No. 5192/00

Dear Mr. Monaghan:

In Sunbow Productions, Inc.'s ("Sunbow") responses to Plaintiff's Demands for the Production of Documents and Things, it expressly reserved the right to amend or supplement its responses. Accordingly, Sunbow is supplementing its production with the enclosed documents bearing production numbers: 000411-000570.

For your information, the Sony/ATV royalty statements cover the entire period, beginning March 11, 1996, during which Sony/ATV has administered the Sunbow catalog.

Sincerely yours,

  
Lauren Hammer Breslow

cc: Adrienne Valencia, Esq.  
Gloria Phares, Esq. (w/o encls.)

ROYALTY  
STÄTMENT  
ONY MUSIC PUBLISHING - FILM & TV  
P.O. BOX 1273  
ASHVILLE, TN  
7202

PAYEE : (6022)  
TV-LOONLAND AG  
MUEENCHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

N ACCOUNT WITH : (06054) BRYANT, ANNE  
CR. PERIOD JANUARY TO JUNE 1998

MECHANICAL STATEMENT \*\*

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
LONE AGAIN (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP BELGIUM	25283	87705	7/97-12/97 100.00	1683.63	22.973
				386.78	386.78 **
EM VOCAL THEME (FR. TV SER)					
BRYANT/BACAL					
SMP FRANCE	25289	7/97-12/97 100.00	54.14	22.973	12.43
					12.43 **
ARDI GRAS (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP CANADA	26880	490	7/97-12/97 92.50	7.76	22.973
					1.78
OU GOTTA BE FAST (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP FRANCE	25289	7/97-12/97 100.00	1.73	22.973	0.39
					0.39 **
MECHANICAL TOTAL				1747.26	401.38



ROY MUSIC PUBLISHING - FILM & TV  
 ACCOUNT WITH : (06054) BRYANT, ANNE  
 OR PERIOD JANUARY TO JUNE 1998

ROYALTY  
 SUMMARY

PAYER : (6022)  
 BRYANT, ANNE

PAGE 3

3

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
MECHANICAL TOTAL					
		1747.26		401.38	
SYNCH & SUNDAY TOTAL					
		6.71		1.54	
STATEMENT TOTAL					
		1753.97		402.92	

ROYALTY  
STAYMENT  
JAN MUSIC PUBLISHING - FILM & TV  
P.O. BOX 1273  
ASHVILLE, TN  
7202

PAYEE : (6022)  
TV-LOONLAND AG  
MUECHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE

PERIOD JULY TO DECEMBER 1998

MECHANICAL STATEMENT \*\*

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
--------	-------	--------------------	---------------	---------------	---------------------

ARDI GRAS (FR. TV SER 'JEM')

BRYANT/HARMAN

SMP CANADA

027612	32199	200	1/98-06/98	92.50	7.67	22.973	1.76	1.76 **
--------	-------	-----	------------	-------	------	--------	------	---------

URPRISE, SURPRISE (FR. TV SER 'JEM')

BRYANT/HARMAN

G.E.M.A.

30721

7/97-12/97

100.00

2.09

22.500

0.47

0.47 \*\*

MECHANICAL TOTAL

9.76

2.23

JNY MUSIC PUBLISHING - FILM & TV  
 P.O. BOX 1273  
 NASHVILLE, TN  
 37202

PAYEE : (6022)  
 TV-LOONLAND AG  
 MUENCHNER STRASSE 16  
 85774 UNTERFÖHRING  
 GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE  
 FROM JANUARY TO JUNE 1999

MECHANICAL STATEMENT \*\*

PERIOD	% RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
--------	------------	--------------------	---------------	---------------	---------------------

LONE AGAIN (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP BELGIUM					
10400	37743	6502	7/98-12/98 100.00	81.65	22.973
				18.75	18.75 **

ON'T LOOK NOW					
HARMAN/BRYANT					
COLUMBIA HOUSE					
DP 27196	40528	10/98-12/98 100.00	7.32	22.500	
4 27196	40528	10/98-12/98 100.00	0.10	22.500	
				1.64	
				0.02	1.66 **

MECHANICAL TOTAL

89.07

20.41

ONY MUSIC PUBLISHING - FILM & TV		R O Y A L T Y		PAYEE : (6022)	
		S U M M A R Y		BRYANT, ANNE	
N ACCOUNT WITH : (06054) BRYANT, ANNE				PAGE 3	
OR PERIOD JANUARY TO JUNE 1999					

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
MECHANICAL TOTAL		89.07		20.41	
SYNCH & SUNDRY TOTAL		532.59		122.35	
STATEMENT TOTAL		621.66		142.76	

NY MUSIC PUBLISHING - FILM & TV  
 R O Y A L T Y  
 S U M M A R Y  
 PAYEE : (6022)  
 BRYANT, ANNE  
 ACCOUNT WITH : (06054) BRYANT, ANNE  
 R PERIOD JULY TO DECEMBER 1999  
 PERIOD RCVD. AMOUNT RECEIVED YOUR SHARE AMOUNT DUE SRCE./SONG TOTAL  
 MECHANICAL TOTAL 4.27 0.97  
 STATEMENT TOTAL 4.27 0.97

ROYALTY  
STATION  
O. BOX 1273  
KNOXVILLE, TN  
37902

PAYEE : (6022)  
TV-LOONLAND AG  
MUECHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE  
OR PERIOD JANUARY TO JUNE 2000

MECHANICAL STATEMENT \*\*

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
LONE AGAIN (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP BELGIUM					
54949	7/99-12/99	92.50	25.24	22.973	5.79
4228415632/	7/99-12/99	92.50	1.60	22.973	0.36
4228415632/	7/99-12/99	92.50	1.74	22.973	0.39
					6.54 **
ROKEN GLASS (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP UNITED KINGDOM					
55307	7/99-12/99	92.50	0.64	22.973	0.14
					0.14 **
ONAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)					
BUCKER/CHASE					
SMP UNITED KINGDOM					
55307	7/99-12/99	92.50	0.05	22.973	0.01
					0.01 **
DESTINY (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP SPAIN					
55274	7/99-12/99	92.50	0.09	22.973	0.02
					0.02 **
FAMILY IS (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP SPAIN					
55274	7/99-12/99	92.50	0.26	22.973	0.05
					0.05 **
FATHER SHOULD BE (FR. TV SER 'JEM')					
BRYANT/HARMAN					
SMP SPAIN					
55274	7/99-12/99	92.50	0.23	22.973	0.05
					0.05 **

2

2

SALE / JONS  
TOTAL

0.22 \*\*

0.06

0.01 ± 0.01

2.96 #

10.06

44.73

10.06



MY MUSIC PUBLISHING - FILM & TV				ROYALTY STATEMENT			
ACCOUNT WITH : (06054) BRYANT, ANNE				PAYER : (6022) BRYANT, ANNE			
PERIOD JANUARY TO JUNE 2000				* SYNCH & SUNDRY STATEMENT			
PERIOD	* RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	PAGE 3	SRCE./SONG TOTAL	
NMAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)							
KER/CHASE SMP FRANCE							
JUSTMENT	57057	1/99-06/99 100.00	13241.67 22.973	3042.00			
ICEM	58078	7/99-12/99 100.00	18.40 22.973	4.22		3046.22 *	
SMP UNITED KINGDOM							
	55307	7/99-12/99 92.50	0.06 22.973	0.01		0.01 *	
						3046.23 **	
JOE - CUES							
DOUGLAS/BRYANT/WALSH							
ICEM	58078	7/99-12/99 100.00	1.78 45.946	0.81		0.81 **	
EM - CUES							
ASHFORD/WALSH/BRYANT							
ICEM	57057	1/99-06/99 100.00	13.53 15.309	2.07		2.07 **	
BRYANT/KINDER (TV SER - INCIDENTAL MUSIC)							
JUSTMENT	57057	1/99-06/99 100.00	265.16 22.973	60.91		60.91 **	
SYNCH & SUNDRY TOTAL				13540.60		3110.02	

ROYALTY  
STATION  
O. BOX 1273  
KNOXVILLE, TN  
37602

PAYEE: (6022)  
TV-LOOMLAND AG  
MUECHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

TELEPHONE: 615-726-8326

PAGE: 1

ACCOUNT WITH: (06054) BRYANT, ANNE  
FROM JULY TO DECEMBER 2000

MECHANICAL STATEMENT \*\*

JONE AGAIN (FR. TV SER 'JEM')

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
1/00-06/00	92.50	1.04	22.973	0.23	
1/00-06/00	92.50	1.66	22.973	0.38	0.61 **

ASHFORD/WALSH/BRYANT  
SMP FRANCE  
C. PRIVSONO 62696  
1/00-06/00 92.50 0.17 15.309 0.02 0.02 \*\*

AND SOUND (FR. TV SER 'JEM')  
BRYANT/HARMAN  
SMP FRANCE  
, PRIVSONO 62696  
1/00-06/00 92.50 1.56 22.973 0.35 0.35 \*\*

WE'RE ALWAYS THERE IN MY HEART (FR. TV SER 'JEM')  
BRYANT/HARMAN  
SMP GERMANY 62443  
20 1/00-06/00 92.50 0.26 22.973 0.05 0.05 \*\*

MECHANICAL TOTAL 4.71

1.03

ROYALTY STATEMENT		PAYER: (6022) BRYANT, ANNE		PAGE 2	
* SYNCH & SUNDRY STATEMENT					
PERIOD	* RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
JOE - CUES MICHAEL/BRYANT/WALSH SMP FRANCE 62696					
1/00-06/00	92.50	2.30	15.309	0.35	0.35 **
AND SOUND (FR. TV SER 'JEM') BRYANT/HARMAN SMP FRANCE 62696					
1/00-06/00	92.50	3.83	22.973	0.87	0.87 **
SYNCH & SUNDRY TOTAL		6.13		1.22	

3

ONY MUSIC PUBLISHING - FILM & TV ROYALTY SUMMARY

PAYER: (6022)  
BRYANT, ANNE

ACCOUNT WITH: (06054) BRYANT, ANNE  
PERIOD JULY TO DECEMBER 2000

PAGE 3

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
MECHANICAL TOTAL					
		4.71		1.03	
SYNCH & SUNDY TOTAL					
		6.13		1.22	
STATEMENT TOTAL					
		10.84		2.25	

ROYALTY  
STAKEMEN  
ANY MUSIC PUBLISHING - FILM & TV  
O. BOX 1273  
SHVILLE, TN

PAYER : (6022)  
TV-LOONLAND AG  
MUENCHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

NT WITH : (06054) BRYANT, ANNE  
PERIOD JANUARY TO JUNE 2001

MECHANICAL STATEMENT \*\*

JONES AGAIN (FR. TV SER 'JEM')  
BRYANT/HARRAN  
SMP BELGIUM  
1228415632/ 69861 11 7/00-12/00 92.50 0.78 22.973 0.17  
1228415632/ 69861 14 7/00-12/00 92.50 0.98 22.973 0.22  
1228415632/ 69861 14 7/00-12/00 92.50 0.98 22.973 0.39 \*\*

ONAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)  
RUCKER/CHASE  
SMP SPAIN  
70248 7/00-12/00 92.50 2.59 22.973 0.59  
70248 7/00-12/00 92.50 2.59 22.973 0.59 \*\*

I - CUES  
JUGLAS/BRYANT/WALSH  
SMP SPAIN  
70248 7/00-12/00 92.50 52.98 15.309 8.11  
70248 7/00-12/00 92.50 52.98 15.309 8.11 \*\*

EM - CUES  
ASHFORD/WALSH/BRYANT  
SMP SPAIN  
70248 7/00-12/00 92.50 34.68 15.309 5.30  
70248 7/00-12/00 92.50 34.68 15.309 5.30 \*\*

TRANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED  
BRYANT  
SMP SPAIN  
70248 7/00-12/00 92.50 5.78 45.946 2.65  
70248 7/00-12/00 92.50 5.78 45.946 2.65 \*\*

TRANSFORMERS (TV SER - INCIDENTAL MUSIC)  
BRYANT/KINDER  
SMP SPAIN  
70248 7/00-12/00 92.50 268.63 22.973 61.71  
70248 7/00-12/00 92.50 268.63 22.973 61.71 \*\*

2

NY MUSIC PUBLISHING - FILM & TV R O Y A L T Y  
S T A T E M E N T

PAYEE: (6022)  
BRYANT, ANNE

ACCOUNT WITH: (06054) BRYANT, ANNE  
R PERIOD JANUARY TO JUNE 2001

\* SYNCH & SUNDRY STATEMENT PAGE 2

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
7/00-12/00	92.50	0.11	15.309	0.01	0.01 **
CUES DOUGLAS/BRYANT/WALSH SMP FRANCE 69976					
CH. PERFORM. 69976					
RAIGHT FROM THE HEART (FR. TV SER 'JEW')					
BRYANT/HERMAN					
7/00-12/00	92.50	15.84	22.973	3.63	3.63 **
SMP GERMAN 69986					
SIONARIE - CUES					
CHASE/BRYANT					
7/00-12/00	92.50	452.43	22.973	103.93	103.93 **
SMP GRECE 69997					
SIONARIES (C)					
SYNCH & SUNDRY TOTAL		468.38		107.57	

INX MUSIC PUBLISHING - FILM & TV		ROYALTY		PAYER: (6022)	
SUMMARY				BRYANT, ANNE	
ACCOUNT WITH: (06054) BRYANT, ANNE					
PERIOD JANUARY TO JUNE 2001					
PERIOD	%	AMOUNT	YOUR	AMOUNT	SOURCE/SONG
	RCVD.	RECEIVED	SHARE	DUE	TOTAL
MECHANICAL TOTAL		366.42		78.75	
SYNCH & SUNDRY TOTAL		468.38		107.57	
STATEMENT TOTAL		834.80		186.32	

PAGE 3

3

SUN 545



NY MUSIC PUBLISHING - FILM & TV  
C. BOX 1273  
SHVILLE, TN  
202

PAYEE : (6022)  
TV-LOONLAND AG  
MUENCHEM STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

LEPHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE  
R PERIOD JULY TO DECEMBER 2001

MECHANICAL STATEMENT \*\*

RACADABRA (FR. TV SER 'JEM')

BRYANT/HARMAN

SONY MUSIC PUBLISHING PHILIPPINES

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
DEK7075	80633	650	1/01-06/01 92.50	2.54	22.973
CDK99030	80633	550	1/01-06/01 92.50	1.44	22.973
				0.58	0.33
					0.91 **

ONE AGAIN (FR. TV SER 'JEM')

BRYANT/HARMAN

SMP BELGIUM

228415632/	80444	1	1/01-06/01 92.50	0.08	22.973
228415632/	80444	14	1/01-06/01 92.50	1.06	22.973
				0.01	0.24
					0.25 **

HE ADVENTURER (TV SER - INCIDENTAL MUSIC)

KUCKER/CHASE

SMP SPAIN

80673	1/01-06/01 92.50	184.82	22.973	42.45	42.45 **
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JOE - CUES

DOUGLAS/BRYANT/WALSH

SMP SPAIN

80673	1/01-06/01 92.50	1.54	15.309	0.23	0.23 **
-------	------------------	------	--------	------	---------

TRANSFORMERS (TV SER - INCIDENTAL MUSIC)

BRYANT/KINDER

SMP SPAIN

80673	1/01-06/01 92.50	6.80	22.973	1.56	1.56 **
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MECHANICAL TOTAL

198.28

45.40

TV MUSIC PUBLISHING - FILM & TV  
R O Y A L T Y  
S T A T E M E N T

PAYEE : (6022)  
BRYANT, ANNE

2

ACCOUNT WITH : (06054) BRYANT, ANNE  
PERIOD JULY TO DECEMBER 2001

\* SYNCH & SUNDRY STATEMENT

PAGE

2

AMOUNT  
DUE

SRCE./SONG  
TOTAL

PERIOD  
RCVD.  
\*  
AMOUNT  
RECEIVED  
YOUR  
SHARE

TAN J. ADVENTURER (TV SER - INCIDENTAL MUSIC)  
RUCKER/CHASE  
SMP SPAIN  
80673

1/01-06/01 92.50

25.18 22.973

5.78

5.78 \*\*

JOE - CUES  
DOUGLAS/BRYANT/MALSH  
SMP FRANCE  
80513

1/01-06/01 92.50

2.16 15.309

0.33

0.33 \*\*

SYNCH & SUNDRY TOTAL

27.34

6.11

SUN 547

ROYALTY  
STATEMENT  
MUSIC PUBLISHING - FILM & TV  
BOX 1273  
HIVILLE, TN  
02  
PAYEE : (6022)  
TV-LOONLAND AG  
MÜNCHENER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

EPHONE : 615-726-8326

PAGE: 1

AC( F WITH : (06054) BRYANT, ANNE

PERIOD JANUARY TO JUNE 2002

MECHANICAL STATEMENT \*\*

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
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JNE AGAIN (FR. TV SER 'JEM')

BRYANT/HARMAN

SMP BELGIUM

228415632/	91282	16	7/01-12/01	92.50	1.14	22.973	0.26
228415632/	91282	17	7/01-12/01	92.50	1.22	22.973	0.28
228415632/	91282	21	7/01-12/01	92.50	1.50	22.973	0.34
							0.88 **

JOE - CUES

DOUGLAS/BRYANT/WALSH

SMP SPAIN

91511	7/01-12/01	92.50	0.76	15.305	0.11	0.11 **
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M UONA CHANGE

BALLARD

SMP CANADA

63665892	91301	128	7/01-12/01	75.00	4.23	22.973	0.97
63665892	91301	189	7/01-12/01	75.00	6.24	22.973	1.43
							2.40 **

IRPRISE, SURPRISE (FR. TV SER 'JEM')

BRYANT/HARMAN

CAPITOL RECORDS

5768	95002	262-	1/02-03/02	100.00	18.59-	22.500	4.18-
5768	95002	373-	1/02-03/02	100.00	28.05-	22.500	6.31-
							10.49-**

RANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED

BRYANT

SMP SPAIN

91511	7/01-12/01	92.50	1.18	45.946	0.54	0.54 **
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RANSFORMERS INSTRUMENTAL THEME

NY MUSIC PUBLISHING - FILM & TV		ROYALTY STATEMENT		PAYEE: (6012)		3	
				BRYANT, ANNE			
ACCOUNT WITH: (06054) BRYANT, ANNE							
R PERIOD JANUARY TO JUNE 2002							
PERIOD	RCVD.	* SYNCH & SUNDRY STATEMENT	PAGE	3			
		AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE:/SONG TOTAL		
J6 CUES DOUGLAS/BRYANT/WALSH SMP FRANCE CH. PERFORM. 91349							
7/01-12/01	92.50	0.08	15.309	0.01		0.01 **	
RAIGHT FROM THE HEART (FR. TV SER 'JEW') BRYANT/HARMAN SMP GERMANY 121 95682							
7/01-12/01	100.00	10.21	22.973	2.34		2.34 **	
TRANSFORMERS (TV SER - INCIDENTAL MUSIC) BRYANT/KINDER SMP GREECE TRANSFORMERS ( 91370							
7/01-12/01	92.50	391.53	22.973	89.94		89.94 **	
STIONAIRE - CUES CHASE/BRYANT SMP GREECE STIONAIRE (C 91370							
7/01-12/01	92.50	200.69	22.973	46.10		46.10 **	
SYNCH & SUNDRY TOTAL		602.51		138.39			

NY MUSIC PUBLISHING - FILM & TV  
 P. BOX 1273  
 SHAVILLE, TN  
 202

ROYALTY  
 STATEMENT

PAYEE : (6022)  
 TV-LOONLAND AG  
 MUENCHEN STRASSE 16  
 85774 UNTERPOEHRING  
 GERMANY

TELEPHONE : 615-726-8326

PAGE: 1

ACCT WITH : (06054) BRYANT, ANNE

R PERIOD JULY TO DECEMBER 2002

MECHANICAL STATEMENT \*\*

PERIOD RCVD. AMOUNT RECEIVED YOUR SHARE AMOUNT DUE SRCS./SONG TOTAL

ONE AGAIN (FR. TV SER 'JEM')

BRYANT/HARMAN

SMP BELGIUM

228415612/	A2078	4	1/02-06/02	92.50	0.32	22.973	0.07
228415632/	A2078	7	1/02-06/02	92.50	0.54	22.973	0.12
228415612/	A2078	13	1/02-06/02	92.50	1.06	22.973	0.24

0.43 \*\*

NAN THE ADVENTURER (TV SER - INCIDENTAL MUSIC)

RUCKER/CHASE

SMP SPAIN

A2319

1/02-06/02 92.50

4.87 22.973

1.11

1.11 \*\*

M /NA CHANGE

BALLARD

SMP CANADA

163665892	A2097	11	1/02-06/02	75.00	0.36	22.973	0.08
163665892 <th>A2097</th> <td>22</td> <td>1/02-06/02</td> <td>75.00</td> <td>0.72</td> <td>22.973</td> <td>0.16</td>	A2097	22	1/02-06/02	75.00	0.72	22.973	0.16
163665892 <th>A2097</th> <td>113</td> <td>1/02-06/02</td> <td>75.00</td> <td>3.74</td> <td>22.973</td> <td>0.85</td>	A2097	113	1/02-06/02	75.00	3.74	22.973	0.85
163665892 <th>A2097</th> <td>117</td> <td>1/02-06/02</td> <td>75.00</td> <td>4.03</td> <td>22.973</td> <td>0.92</td>	A2097	117	1/02-06/02	75.00	4.03	22.973	0.92
163665892 <th>A2097</th> <td>210</td> <td>1/02-06/02</td> <td>75.00</td> <td>6.94</td> <td>22.973</td> <td>1.59</td>	A2097	210	1/02-06/02	75.00	6.94	22.973	1.59
163665892 <th>A2097</th> <td>216</td> <td>1/02-06/02</td> <td>75.00</td> <td>7.43</td> <td>22.973</td> <td>1.70</td>	A2097	216	1/02-06/02	75.00	7.43	22.973	1.70

5.30 \*\*

HANGRI-LA

HARMAN/BRYANT

SMP THAILAND

177779853724	A2341	6	1/02-06/02	92.50	0.13	22.973	0.02
177779853724 <th>A2341</th> <td>10</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.08</td> <td>22.973</td> <td>0.01</td>	A2341	10	1/02-06/02	92.50	0.08	22.973	0.01
177779853724 <th>A2341</th> <td>15</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.14</td> <td>22.973</td> <td>0.03</td>	A2341	15	1/02-06/02	92.50	0.14	22.973	0.03
177779853740 <th>A2341</th> <td>24</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.08</td> <td>22.973</td> <td>0.01</td>	A2341	24	1/02-06/02	92.50	0.08	22.973	0.01
177779853746 <th>A2341</th> <td>16</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.07</td> <td>22.973</td> <td>0.01</td>	A2341	16	1/02-06/02	92.50	0.07	22.973	0.01
177779853748 <th>A2341</th> <td>32</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.10</td> <td>22.973</td> <td>0.02</td>	A2341	32	1/02-06/02	92.50	0.10	22.973	0.02
177779853748 <th>A2341</th> <td>44</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.10</td> <td>22.973</td> <td>0.02</td>	A2341	44	1/02-06/02	92.50	0.10	22.973	0.02
1741020851225 <th>A2341</th> <td>5</td> <td>1/02-06/02</td> <td>92.50</td> <td>0.09</td> <td>22.973</td> <td>0.02</td>	A2341	5	1/02-06/02	92.50	0.09	22.973	0.02

0.14 \*\*

TV MUSIC PUBLISHING - FILM & TV		ROYALTY STATEMENT		PAYER: (6022)		3	
				BRYANT, ANNE			
ACCOUNT WITH: (06054) BRYANT, ANNE							
3 PERIOD JULY TO DECEMBER 2002							
PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRC./SONG TOTAL		
* SYNCH & SUNDRY STATEMENT							
PAGE 3							
J.M. L & CYMBAL (FR. TV SER 'JEM')							
BRYANT/HARMAN							
SMP UNITED KINGDOM	A2360	40	1/02-06/02 92.50	17.29	22.973	3.97	3.97 **
JOE - CUES							
DOUGLAS/BRYANT/WALSH							
SMP GREECE	A2167	1/02-06/02 92.50	50.34	15.309	7.70	7.70 **	
I JOE (CARO)							
ANSFORMERS VOCAL THEME II - UNIDENTIFIED							
KINDER/BACAL/BRYANT							
SMP UNITED KINGDOM	A2160	44	1/02-06/02 92.50	5.53	3.859	0.21	0.21 **
ANSFORMERS GENERATION 2 - CUES - UNIDENTIFIED							
BRYANT							
SMP GREECE	A2167	1/02-06/02 92.50	18.49	45.945	8.49	8.49 **	
ANSFORMERS ( TV SER - INCIDENTAL MUSIC)							
BRYANT/KINDER							
SMP GREECE	A2167	1/02-06/02 92.50	293.31	22.973	67.38	67.38 *	
ANSFORMERS ( SMP UNITED KINGDOM							
A2360	262	1/02-06/02 92.50	53.10	22.973	12.19	12.19 *	79.57 **
SYNCH & SUNDRY TOTAL							
				438.06	99.94		

MUSIC PUBLISHING - FILM & TV  
BOX 1273  
TITLE, TN  
ROYALTY  
STATEMENT

PAYEE : (6022)  
TV-LOONLAND AG  
MUENCHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

PHONE : 615-726-8326

PAGE: 1

COOPER WITH : (06054) BRYANT, ANNE  
PERIOD JANUARY TO JUNE 2003

MECHANICAL STATEMENT \*\*

PERIOD	* RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
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I AGAIN (FR. TV SER 'JEM')

BRYANT/HARMAN

SMP BELGIUM

8415632/	B1949	9	7/02-12/02	92.50	0.80	22.973	0.18	
8415632/	B1949	23	7/02-12/02	92.50	2.02	22.973	0.46	0.64 **

N THE ADVENTURER (TV SER - INCIDENTAL MUSIC)

RUCKER/CHASE

SMP UNITED KINGDOM

B2247			7/02-12/02	92.50	0.17	22.973	0.03	0.03 **
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GOMPA CHANGE

IARD

SMP CANADA

665892	B1970	180	7/02-12/02	75.00	7.08	22.973	1.62	
665892	B1970	325	7/02-12/02	75.00	12.02	22.973	2.76	
665892	B1970	368	7/02-12/02	75.00	13.61	22.973	3.12	
665892	B1970	397	7/02-12/02	75.00	15.61	22.973	3.58	11.08 **

VOCAL THEME (FR. TV SER)

BRYANT/BACAL

MISC. MECHANICAL INCOME

A9413		500	9/02-09/02	100.00	37.70	22.500	8.48	8.48 **
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FORMERS VOCAL THEME II - UNIDENTIFIED

KINDER/BACAL/BRYANT

SMP UNITED KINGDOM

B2247		53	7/02-12/02	92.50	10.96	3.859	0.42	
B2247		60	7/02-12/02	92.50	7.61	3.859	0.29	
B2247		107	7/02-12/02	92.50	13.56	3.859	0.52	1.23 **

MUSIC PUBLISHING - FILM & TV  
 R O Y A L T Y  
 S T A T E M E N T  
 PAYEE : (6022)  
 BRYANT, ANNE  
 3

COUNT WITH : (06054) BRYANT, ANNE  
 PERIOD JANUARY TO JUNE 2003  
 \* SYNCH & SUNDRY STATEMENT  
 PAGE 3

PERIOD	* RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
DOUGLAS/BRYANT/WALSH SMP FRANCE PERFORM. B2020	7/02-12/02	92.50	2.77	15.309	0.42
					0.42 **
IGHT FROM THE HEART (FR. TV SER 'JEM') BRYANT/HARMAN SMP GERMANY B2032	7/02-12/02	92.50	51.76	22.973	11.89
					11.89 **
FORMERS VOCAL THEME II - UNIDENTIFIED KINDER/BACAL/BRYANT MISC. INCOME B2671	2	1/03-03/03	100.00	0.40	3.780
	45	1/03-03/03	100.00	4.50	3.780
	4	10/02-12/02	100.00	0.40	3.780
					0.01
					0.17
					0.01
					0.19 **
SYNCH & SUNDRY TOTAL		59.83			12.50



MUSIC PUBLISHING - FILM & TV  
BOX 1273  
VILLIE, TN

PAYEE : (6022)  
TV-LOONLAND AG  
MUENCHNER STRASSE 16  
85774 UNTERFÖHRING  
GERMANY

PHONE : 615-726-8326

PAGE: 1

ACCOUNT WITH : (06054) BRYANT, ANNE  
PERIOD JULY TO DECEMBER 2003

MECHANICAL STATEMENT \*\*

PERIOD	* RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
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# GONNA CHANGE

BALLAD

## SMP CANADA

1665892	C1419	78	1/03-06/03	75.00	3.13	22.973	0.71
1665892	C1419	99	1/03-06/03	75.00	3.98	22.973	0.91
1665892	C1419	216	1/03-06/03	75.00	8.68	22.973	1.99
1665892	C1419	299	1/03-06/03	75.00	12.02	22.973	2.76
							6.37 **

ISFORMERS MAIN THEME (TV SER.)  
BRYANT/KINDER

## TURN UP THE MUSIC, INC.

11444	C0834	211	1/03-03/03	100.00	7.95	22.500	1.78
11444	C0834	211	1/03-03/03	100.00	7.95	22.500	1.78
							3.56 **

ISFORMERS VOCAL THEME II - UNIDENTIFIED

KINDER/BACAL/BRYANT

## SMP UNITED KINGDOM

C1722	7	1/03-06/03	92.50	1.43	3.859	0.05
C1722	24	1/03-06/03	92.50	3.22	3.859	0.12
C1722	32	1/03-06/03	92.50	4.30	3.859	0.16
C1722	40	1/03-06/03	92.50	5.37	3.859	0.20
C1722	104	1/03-06/03	92.50	22.78	3.859	0.87
						1.40 **

ISFORMERS (TV SER - INCIDENTAL MUSIC)  
BRYANT/KINDER

## MISC. MECHANICAL INCOME

B9395	1000	4/03-04/03	100.00	37.70	22.500	8.48
B9400	1000	4/03-04/03	100.00	37.70	22.500	8.48
						16.96 *

## SMP UNITED KINGDOM

C1722	1	1/03-06/03	92.50	1.23	22.973	0.28
C1722	5	1/03-06/03	92.50	0.66	22.973	0.15
C1722	9	1/03-06/03	92.50	3.24	22.973	0.74
C1722	9	1/03-06/03	92.50	2.44	22.973	0.56
						0.56

MUSIC PUBLISHING - FILM & TV  
 R O Y A L T Y  
 S T A T E M E N T  
 COUNT WITH : (06054) BRYANT, ANNE  
 PERIOD JULY TO DECEMBER 2003

PAYEE : (6022)  
 BRYANT, ANNE

\* MECHANICAL STATEMENT \*\*

PAGE 2

2

PERIOD	RCVD.	AMOUNT RECEIVED	YOUR SHARE	AMOUNT DUE	SRCE./SONG TOTAL
MECHANICAL TOTAL		176.43		32.92	

3

**PAGE 3**

SRCE./SONG	TOTAL
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	10
11	11
12	12
13	13
14	14
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95	95
96	96
97	97
98	98
99	99
100	100

562.50 \*\*

1.09 \*\*

563.59

MUSIC PUBLISHING - FILM & TV		ROYALTY		PAYER : (6022)	
		SUMMARY		BRYANT, ANNE	
ACCOUNT WITH : (06054) BRYANT, ANNE				PAGE 4	
PERIOD JULY TO DECEMBER 2003					
PERIOD	%	AMOUNT	YOUR	AMOUNT	SRCE./SONG
	RCVD.	RECEIVED	SHARE	DUE	TOTAL
MECHANICAL TOTAL		176.43		32.92	
SYNCH & SUNDRY TOTAL		2528.25		563.59	
STATEMENT TOTAL		2704.68		596.51	

Exhibit C



**PRAGER  
AND  
FENTON**  
PRAGER AND FENTON LLP

85 YEARS OF EXPERIENCE

Prager and Fenton LLP, Certified Public Accountants, has provided accounting, auditing, tax and a comprehensive array of other services to individuals, companies and institutions for 85 years. The firm is a mid-size, international partnership with offices in New York, Los Angeles and London. We are large enough to provide an unusual breadth of expertise and depth of experience, yet small enough to maintain intimate and responsive client relationships, each of which is personally managed by a Prager and Fenton partner.

Prager and Fenton LLP distinguishes itself from other firms through its extraordinary commitment to serving the client. We believe that you deserve much more than the basic services you receive from most accounting firms. That is why, in everything we do, we go the extra mile to help you achieve your goals, maximize profitability and streamline your business operations and personal financial structures.

We make it our business to become intimately familiar with every facet of your financial situation so we can implement an integrated package of services that will address each of your current and potential needs. We provide you with innovative, cost-effective strategies and take an active role in guiding you toward smart, informed decisions. We gauge our own success by how well we help you succeed, thus we treat every client's business as if it were our own.

Prager and Fenton LLP has a large client base comprised of individuals from all walks of life and we have extensive experience in a multitude of industries. In addition, we possess a unique and widely recognized expertise in entertainment and related industries. Our commitment to our clients is evidenced by their commitment to us: many of our



We provide a comprehensive range of services that are marked by experience, expertise and responsiveness to your unique needs. One of our firm's hallmarks is that a Prager and Fenton partner is intimately involved in every engagement we undertake, no matter how small or large. In all of our endeavors, your concerns come first and foremost. Our goal is to maximize your profitability and guide you toward greater success.

We utilize the latest technology and accounting procedures in each of our services and work in the most efficient, cost-effective manner possible. We realize many of your accounting needs come with a sense of urgency, and we pride ourselves on providing fast, impeccable service.

For a closer look at the services we offer, please select the appropriate heading below.

ACCOUNTING

AUDITING

BUSINESS MANAGEMENT

ESTATE AND GIFT TAX SERVICES

INTELLECTUAL PROPERTY AND COPYRIGHT

VALUATION SERVICES

ROYALTY AND PROFIT PARTICIPATION

TAX SERVICES

TOUR ACCOUNTING

## ACCOUNTING

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We strongly believe in taking a proactive approach to accounting. As we provide you with first-rate accounting services, we are always looking at your company's future—one step ahead of problems that might arise—constantly taking the initiative to suggest ways you can improve your business.

We will provide whatever degree of accounting service you desire, from data entry and bookkeeping to completely overhauling your accounting system. We can complement your internal accounting personnel as



consultants and supervisors or, if you have no such staff to speak of, we can take on all of your day-to-day accounting requirements.

In whatever capacity you choose to use us, our foremost goal is to help you improve your company's efficiency and profit. We treat every client's business as if it were our own—with great care and creative approaches to helping you make more money. Tax considerations are integral to all of the work we do. During the course of any accounting engagement we evaluate all the components of your business, including tax issues.

The key to our accounting service is that we tailor it to your unique needs. We will come in when there's a crunch and help you handle the extra accounting workload. We can assist you in setting up cost-saving office systems and controls. We will even help you recruit personnel for your internal accounting department. Furthermore, if a full-time financial officer is not appropriate for your circumstances, we can assist you in that role. On top of this, we are always available for consultation and will take on special projects upon a last minute's notice.

In every instance, you can count on receiving personal attention from a Prager and Fenton partner. This commitment is evident in our many long-standing relationships with clients, some of which exceed 50 years. We take great pride in sticking with your business and helping it grow.

We invite businesses of all sizes, in all industries, to e-mail us at [accounting@pragerfenton.com](mailto:accounting@pragerfenton.com) for details on how our accounting services can enhance your operations.

Our services would likely encompass some or all of the following:

- Performing review services on your financial statements
- Performing compilation services on your financial statements
- Preparing or updating financial statements

- Analysis of asset, liability, equity, revenue and expense accounts
- Agreed upon procedures tailored to your specific needs
- Design and implementation of systems of internal control
- Assistance in obtaining business financing
- Forecasting, budgeting and projections
- Guidance in business and financial short- and long-range planning
- Assistance in acquisitions and mergers
- Development of corporate structures
- Recruiting and training of client accounting personnel
- Inventory costing and support services
- Write-up of receipts and disbursements
- Bookkeeping services
- Preparation of quarterly and annual, payroll, sales and use, and commercial rent tax returns for sole proprietorship, corporations, partnerships, estates and trusts

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## AUDITING

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When Prager and Fenton LLP audits your company's books, you get much more than just number crunching. As we carefully test your records, we make a point of looking at the big picture and providing recommendations that will enhance your business's efficiency and maximize your profits. When we recognize a better way that you could be doing something, we let you know.

Prager and Fenton LLP provides all the services you associate with an audit—it's just that we go above and beyond the traditional call of duty. We constantly have our eyes open for ways to reduce costs for our clients. We have a long history of conducting audits in almost every imaginable industry, and we pride ourselves on being attentive to each client's unique needs and finding innovative solutions to his or her problems.

Personal attention from a Prager and Fenton partner is

one of the primary ingredients in every audit we undertake. You'll have the confidence of knowing that a partner plays an integral role in every major auditing decision.

In addition, you can count on seeing some of the same Prager and Fenton professionals return to conduct your audit year after year. It is standard procedure for the big firms to shuffle the auditing staff on clients annually, wasting your time and money on educating new auditors as to the specifics of your enterprise. It is our policy to send staff to your office who have prior experience on your engagement, saving you time and money. Furthermore, this continuity produces a rock-solid familiarity with your business, and out of such understanding comes invaluable recommendations as to how to improve your operations.

Prager and Fenton LLP also stands out from the crowd by bringing tax expertise to every auditing engagement and making tax issues a primary concern when testing your records. Plus, we continuously educate our staff to keep them on the cutting edge of technological issues, auditing techniques and new standards and regulations.

When your audit is complete and we've packed up and departed, you'll be left with not only a balanced financial statement, but also a business that is poised to make more money, more efficiently, in the year to come.

Please e-mail us at [audit@pragerfenton.com](mailto:audit@pragerfenton.com) to learn more about our auditing services, which include:

- Auditing asset, liability, equity, revenue and expense accounts
- Evaluating systems and procedures
- Submitting special reports on specific accounts, such as volume of business, tax purposes or compliance with rental agreements
- Conducting fraud audits and investigations
- Auditing debtors in bankruptcy cases

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## BUSINESS MANAGEMENT

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Leave it to us to coordinate your business and personal financial activities in a way that will enhance your revenue growth and give you the time to focus on other things in your life. When you let Prager and Fenton LLP manage your financial affairs, your life becomes much more manageable.

Our goal is to relieve you of financial responsibility and put more money in your pocket. With Prager and Fenton LLP on your team, you will have the confidence that your financial affairs are conducted effectively.

Each client has individual needs, and we tailor our business management program to accommodate those needs. For some clients we take care of bill paying and bookkeeping, for others we are more directly involved in the financial decisions of their professional and personal lives. It is up to you to determine the degree of assistance you desire.

Our clients include high net worth individuals, particularly entertainers and people affiliated with the arts and entertainment industry. We manage the business affairs of recording artists, actors, athletes and models.

Although our services are ideally suited for busy, high income individuals, we also offer invaluable benefits to entertainers who are just starting out. For newcomers to the scene, we can structure a financial management plan that will set you off on the right track. As your career evolves, we will enhance your plan with more sophisticated elements as necessary.

Furthermore, with our many years of experience and our highly respected position in the entertainment industry, we can give our clients access to industry executives at the highest levels. We have extensive experience in bolstering the careers of established artists as well as developing new artists.

For recording artists, we can assure that your royalties are paid accurately and on time. Our expertise in the areas of royalty and tour accounting gives us a unique strength in managing recording artists' affairs.

Tax implications play a major role in determining how you

should structure deals and organize your business plan. We have wide-ranging knowledge of tax laws in the United States and abroad and will structure your financial affairs in a manner that will keep your tax burden to a minimum.

We pride ourselves on maintaining long-term relationships with our clients. Each client receives the attention of our dedicated staff of professionals and personal supervision from a Prager and Fenton partner. This approach to doing business has helped facilitate our exceptional history of enduring relationships.

Please e-mail us at [management@pragerfenton.com](mailto:management@pragerfenton.com) to learn more about how we can help keep your financial affairs running smoothly.

Our services would likely include some of the following:

- Negotiating contracts
- Identifying and procuring ancillary revenue opportunities, such as licensing, sponsorship and merchandising
- Facilitating banking relationships
- Preparing periodic financial reports
- Overseeing and maintaining investment policy
- Preparing U.S., state and local income tax returns
- Coordinating pension and retirement plans
- Managing accounts receivable and payable
- Reconciling bank accounts and overseeing bank activity
- Evaluating insurance requirements
- Reviewing royalty activity and conducting royalty examinations as required

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## ESTATE AND GIFT TAX SERVICES

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You've worked hard to acquire and maintain your assets—now you want to figure out the best way to spread your wealth while giving as little as possible to the government. Prager and Fenton LLP can help you develop a plan to distribute your assets in a manner that meets your goals and minimizes your estate taxes.



Planning property for the transfer of your wealth is as important—and often as complicated—as earning it. We are familiar with all the intricacies of estate planning and help you arrive at a strategy that is best for your situation. We pride ourselves on providing you with personal attention from a Prager and Fenton partner who will listen closely to your needs, offer sound advice and work hard to maximize your wealth transfer within the context of your goals.

We steer clear of textbook approaches to distributing assets and have the experience and expertise to find creative solutions to all of your estate and gift giving dilemmas. We know that every individual has unique, often emotionally-charged decisions to make about his or her estate and we consider it our job to guide you toward solutions that fit your desires rather than tell you how things must be done.

When formulating an estate plan, we work to preserve your wealth through generations while fulfilling your specific short-term goals. Our history of long-term relationships with our clients is of immense value in this regard. Most of our partners have been with the firm for well over a decade, and many of our clients are members of families that have histories with Prager and Fenton that go back beyond a single generation. This continuity of client/partner relationships is essential to efficiently transferring and maximizing a family's assets over time.

Besides helping you manage your estate during your lifetime, we provide postmortem services and will help you plan wisely for wealth transfer upon your death. We will see to it that trusts are established and accomplish the goals of your plan in a manner that will continue to maximize your wealth and minimize taxes.

In everything we do, from advising to planning to administering, we like to consider ourselves part of a team. You can count on us to work closely with your attorneys, insurance professionals, brokers and other advisors to realize your goals and maximize the transfer of a lifetime's savings.

favorable results in countless IRS audits.

Whenever we embark on an examination to find out what your intellectual property is worth, we consider all the nuances of your unique circumstances and all the pertinent taxation laws. We make it our business to arrive at the fairest valuation possible.

Please e-mail us at [valuation@pragerfenton.com](mailto:valuation@pragerfenton.com) to learn more about our valuation services, which include:

- Defining the property to be appraised and the date of valuation
- Determining the purpose of appraisal
- Discussing what type of value is appropriate (i.e. fair market value, fair value, investment value, etc.)
- Determining the marketability of the property to be valued
- Gathering data on the property or enterprise to be valued
- Assembling data on outside forces such as industry development and the state of the economy as of the valuation date
- Analyzing data submitted, such as financial statements and royalty statements, and any underlying agreements
- Selecting the appropriate valuation method
- Determining the appropriate discounts to be taken
- Issuing a written appraisal report

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## ROYALTY AND PROFIT PARTICIPATION

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It is in every artist or copyright owner's best interest to have his or her royalty statements examined on a regular basis. Naturally, if you believe you are being underpaid, you should undergo an investigation immediately. But even under normal circumstances, when underpayment doesn't seem evident to you, it is always worthwhile to periodically conduct a complete examination of the royalty's books and records to ensure that you are being paid all that you are due under your contract.

Prager and Fenton LLP is experienced in reviewing

royalty accountings in all facets of the entertainment industry, with a specialty in serving music publishers and recording artists. We never fail to find you money, if due, when we undertake an investigation, and we pride ourselves on our long history of making successful claims. The nature of royalty contracts and accounting systems is such that there are always errors or questionable interpretations of contract provisions, and we make it our mission to leave no stone unturned when searching for underreportings. When we look, we find—it's as simple as that.

Prager and Fenton's expertise in conducting royalty and profit participation examinations is unparalleled. We have been engaged in this area nearly as long as the firm has been in existence, and several of our partners have specialized in it for over a quarter century. We represent the top recording artists in every genre, from classical to rap, and we have conducted thousands of audits over the years, which have taken us into every major record company in the United States and many throughout the world.

We offer each potential client a free consultation to determine whether it is economically feasible to pursue his or her case. When we are retained and ultimately go forward with an examination and make claims, they are never frivolous: there is always a strong bedrock basis for making them, and that is why our clients have such resounding success in getting the money that they are due.

We are experienced in conducting royalty investigations in numerous industries besides recording and music publishing, including television, motion pictures, video cassettes and toys.

Please e-mail us at [royalty@pragerfenton.com](mailto:royalty@pragerfenton.com) to learn more about our royalty and profit participation investigations, which generally involve:

- Preparing an analysis of the governing agreements
- Analyzing various streams of income in the royalty statements
- Reviewing the calculation of royalty rates paid



- Tracing the flow of other third party income from licensee accountings to the client's royalty statements
- Ascertaining the completeness of information provided by making comparisons to financial records
- Preparing and rendering a detailed report of our findings

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## TAX SERVICES

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We go far beyond advising you on tax matters and preparing your returns: we help you make decisions that impact all areas of your personal and business finances. We pride ourselves on building a personal relationship with each of our clients and providing customized service that begins with taxes but then extends to other areas of your financial life. We seek to minimize your tax bite, but we also strive to improve your income earning capacity and help you achieve your other financial goals.

In the course of preparing your taxes, we are constantly looking at the big picture, ready to offer advice that we feel will enhance your financial situation. We work with high net worth individuals, corporations, partnerships, LLCs, LLPs, trusts, estates and foundations, and in every case we give close consideration to how the business and personal sides of a client's tax situation mesh. We work to save you money, keep you out of tax trouble and protect you from other business problems as well.

One of Prager and Fenton's many great strengths is the wide range of services we provide. Taxes are a primary concern in every area of accounting—be it financial planning, estate and gift planning, corporate growth structures, etc.—so we assess each of these areas, if appropriate, when servicing a client. We consider ourselves business consultants as much as CPAs, and since we have expertise in many areas, we can properly advise you on countless matters as they pertain to taxes.

Besides serving well-established clients, we work with individuals who are just starting out in business. We help

them set up the proper structures for their initial phase of operation and then guide and advise them as they grow.

Every one of our clients receives personal attention from a Prager and Fenton partner. In addition, we take a unique approach among accounting firms of assigning some of the same senior staff to work on your account year after year. Through such continuity, we become intimately familiar with your specific tax circumstances and can serve you better. We have worked with many of our clients from generation to generation.

We take pride in finding creative ways to solve your unique problems and we make a point of communicating complicated tax issues in terms you can understand so you can make informed decisions. In addition, besides being knowledgeable about the technicalities of domestic taxation, we have a worldwide presence and expertise on international tax matters. We also have local contacts throughout the world with whom we can consult if unusual tax concerns in obscure places must be addressed.

Please e-mail us at [tax@pragerfenton.com](mailto:tax@pragerfenton.com) to learn more about our tax services, which include:

- Preparation of Federal, state and local tax returns
- Assistance with all types of taxes and tax planning
- Assistance with examinations by state and local taxing authorities and the U.S. Internal Revenue Service, including, if necessary, hearings and conferences
- Integration of domestic and foreign tax planning for international entities
- Studies to determine the most effective use of tax accounting methods
- Research and consultations on tax aspects of proposed transactions
- Research and consultation to achieve tax minimization

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## TOUR ACCOUNTING

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When you hit the road, bring us along to maintain fiscal control and ensure that you have a trouble-free tour that's as profitable as possible. Prager and Fenton LLP has been running the financial end of concert tours for major recording artists for over two decades, handling every aspect from negotiating deals upfront to delivering financial summaries and tax returns when the tour is over. Our goal is to see that the tour operates within budget and that the artist receives every dollar to which he or she is entitled.

We are experts at running a big business on the road and making sure that artists get their fair share. While we represent many superstars, we also oversee small tours for developing artists. In either case, we provide the appropriate level of service: we take care of budgeting, insurance and settling all bills, including hotels, for the travelling entourage, as well as paying salaries and per diems.

Consider us your "one-stop shop" for all of your tour accounting needs. For some tours, all of the financial work can be conducted from one of our offices. However, for large national and world tours, we send one of our expert tour accountants along for the duration to oversee every financial matter at every venue in every city.

When you're on the road, you want to be certain that fiscal matters are in experienced and professional hands. By choosing Prager and Fenton LLP, one of the undisputed leaders in the area of tour accounting, you will have the confidence of working with certified public accountants who possess an intimate knowledge of how to minimize your costs and maximize your returns on the road. In addition, the convenience of having one firm manage every aspect of your tour's finances is invaluable.

Along with our expertise in the day-to-day financial management of a tour, we are also well-versed in long-range planning in such areas as merchandising and negotiating deals with licensees and facilities. We will work with managers, lawyers, promoters and booking agents to help negotiate deals that are in your best interest. Furthermore, for performers embarking on tours

outside of the United States, we are familiar with worldwide tax structures and will work closely with local tax experts in order to save you money in the countries you're touring.

Please e-mail us at [tour@pragerfenton.com](mailto:tour@pragerfenton.com) for a free consultation and quote on providing accounting services for your next tour.

Our services would likely encompass some or all of the following:

- Negotiating and structuring financial arrangements with booking agencies, promoters, subcontractors and venue box offices around the world
- Reviewing contracts
- Preparing financial riders
- Preparing and monitoring tour budgets
- Evaluating insurance requirements
- Establishing controls to ensure accurate reporting and safeguarding of assets
- Overseeing comprehensive cash management
- Verifying venue controls, box office revenue, direct charges, expenses and merchandising sales
- Completing financial summaries and statements
- Preparing U.S., state and local income tax returns

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Exhibit D



THE SMART REVENUE FOR SMART BUSINESS

Assurance Services

Industries

Careers

Profiles

Contact Us

## ASSURANCE SERVICES

- \* Auditing & Accounting
- \* Collateral Examination Services
- \* Diagnostic Services
- \* Due Diligence Services
- \* Employee Benefit Plan Services
- \* **Royalty & Licensing Services**

### Royalty & Licensing Services

Royalty audits have become increasingly more common due to the complexity of agreements between licensors and licensees, changes in technology and the reliance on licensee companies' procedures and controls to ensure the completeness of licensor revenues. In many cases a minute detail either missed or ignored can be responsible for substantial losses.

#### What is a royalty audit?

- It is the process of analyzing information to determine whether a licensee is remitting royalties in accordance with a license agreement and following the terms and conditions of the agreement.

#### Are you at risk?

- Do you have certainty that your company is receiving all royalty and licensing revenue that they are entitled to?
- Do you monitor your licensing portfolio on a regular basis?
- Does your licensee report on a regular and timely basis?
- Do you compare your reported royalties against expected revenues?

#### Who should do a royalty audit?

- A Company that suspects that the royalty stream is not being reported properly.
- A Company that is trying to protect its brand against unauthorized distribution.
- A Company that wants to implement checks and balances for their licensees.

Mahoney Cohen's royalty and licensing services professionals are dedicated to providing clients with solutions to royalty compliance and collection issues. Our professionals assist clients in creating and executing comprehensive compliance programs which can increase revenues, identify opportunities to improve processes and procedures used to monitor license agreements and increase confidence in the information received from licensees.

Mahoney Cohen's experienced team of auditors works closely with clients to gain a complete understanding of their licensing agreements including an understanding of all revenue sources, types of products licensed, vendor requirements and personnel involved in the licensing cycle. Our professionals also work with Licensee's management in order to review policies and procedures for revenue recognition as well as review systems and controls for recording sales and calculating royalties. Our proven audit methodologies ensure that clients are collecting the revenue to which they are entitled, based on their royalty and licensing agreements.

Our team is sensitive to preserving the licensor-licensee relationship during the royalty recovery process.

Royalty issues can be complex and Mahoney Cohen's royalty and licensing services professionals help to alleviate concerns related to the accuracy of royalty payments and provide continuity and predictability to the reporting in your licensing program.

#### Royalty and Licensing Services Include:

- A detailed review of all aspects of your royalty agreement
- Monitoring compliance by licensees and reviewing licensing contracts
- Recovery of unreported revenue from licensing
- Worldwide Sourcing
- Compliance auditing to discourage violations by licensees or unlicensed users
- Examination of the right to audit clause
- Suggested solutions to avoid unreported revenues

We have helped clients recover significant revenue from unpaid royalties. We recommend to our clients to have a routine audit of their license agreements to realize the full benefit of their revenue streams from these sources. It should be common business practice for licensors to conduct royalty investigations, the rewards of which far exceed the costs of the royalty audit.

Back to MAHONEY COHEN

For more information, please contact [Jeff Gluck, CPA](#)

Legal Disclaimer

**AFFIDAVIT OF SERVICE**

STATE OF NEW YORK                     )  
                                                      :SS.:  
COUNTY OF NEW YORK                 )

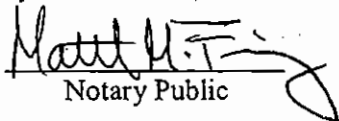
JOHN C. KNAPP, being duly sworn, deposes and says:

1. I am over 18 years of age, not a party to this action, and am associated with the law firm of Patterson, Belknap, Webb & Tyler LLP, located at 1133 Avenue of the Americas, New York, New York 10036.

2. On December 5, 2006 I served the foregoing **Affirmation of Gloria C. Phares in Support of Sunbow Productions, Inc.'s Motion to Dismiss** upon Patrick J. Monaghan, Esq., counsel for plaintiff, and Judith M. Saffer, Esq., counsel for co-defendant via hand delivery in open court.

  
JOHN C. KNAPP

Sworn to before me this 8<sup>th</sup>  
day of December, 2006

  
Notary Public

**MATTHEW M. FINNEGAN**  
Notary Public, State of New York  
No. 01FI5080222  
Qualified in New York County  
Commission Expires June 16, 2007